

DUA #	Program Review Type	Program Type List	Date in Recourse	Date Created - DSP	Description of Goods	Decision Date - DSP	Outcome Type - DSP	Outcome - DSP	Decision Reason	CBSA Tariff Class	Claimant Tariff Class	Recourse Tariff Class
17-0092-1 TA-AC	TVO Dispute S.60(1)	Classification	2017-02-08	2017-02-14	Boys and girl's jackets/T63884	2020-07-24	Denied			6113.00.90	3926.20.95	
17-0504-1 TA-AC	TVO Dispute S.60(1)	Classification	2017-10-04	2017-10-23	Safety Headgear (helmet)	2020-10-01	Allowed in part	CITT, Court or Attorney General decision applied	TC in accordance with CITT decision AP-2017-028	6506.10.90.00	6506.10.10.40	6506.10.90 & 6506.10.10
18-0181-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-03-27	2018-07-26	Strapping Tape	2020-09-11	Denied	Denied	Goods at appeal not classified as adjusted or as requested but under a third option.	6212.90.00.00	3005.10.00.99	5903.20.29.99
18-0215-1 TA-AC	Advance Ruling S.60(2)	Classification	2018-04-24	2018-04-30	DVR's (9948)	2020-05-20	Allowed in part	CITT, Court or Attorney General decision applied		8521.90.90.00	9948.00.00	
18-0301-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-06-07	2018-06-13	Chairs/seats - domestic	2020-07-16	Allowed	CITT, Court or Attorney General decision applied		9403.60.10.40	9403.60.90.30	
18-0305-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-05-30	2018-07-23	Shelved Furniture-Work Station	2020-05-27	Allowed	The officer made an error in the tariff classification		7326.90.90.99	9403.10.00.99	
18-0366-1 TA-AC	Advance Ruling S.60(2)	Classification	2018-07-16	2018-07-19	Access door	2020-06-25	Denied			7326.90.90.90	8415.90.29.00	7326.90.90
18-0538-1 TA-AC	Advance Ruling S.60(2)	Classification	2018-10-30	2018-11-05	Flooring Panels	2020-05-11	Denied			3918.10.90.10	6810.19.00.00	3918.10.90.10
18-0580-1 TA-AC	TVO Dispute S.60(1)	Classification	2018-01-26	2018-12-18	Lighting Fixtures	2020-07-08	Allowed in part	Dispute issue was not previously reviewed by an officer		9405.40.90.00	9405.99.00.00	
18-0585-1 TA-AC	Advance Ruling S.60(2)	Classification	2018-12-19	2019-01-09	Zero-Gravity Chairs	2020-09-01	Denied				9979.00.00	
19-0026-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-01-07	2019-01-18	LED lamps	2020-05-12	Denied			9405.40.90.00	8539.50.00.00	
19-0076-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-01-25	2019-02-20	Office Furniture	2020-09-15	Allowed	New Information provided by the client during the appeal process	Client has substantiated that the goods are equally intended for domestic and non-domestic use.	9401.79.10	9401.79.90	9401.79.90
										9403.89.19	9403.89.90	9403.89.90
19-0101-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-01-28	2019-03-01	motor oil	2020-09-03	Denied	Denied				2710.19.91.90
												3403.99.90.90
												3403.19.19.90
19-0116-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-02-15	2019-03-07	Flashlights	2020-09-10	Denied			8513.10.90.00	8513.10.10.00	
19-0121-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-02-28	2019-03-12	Furniture	2020-09-10	Denied	Denied		9401.71.10.90	9401.71.90.00	
19-0128-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-03-05	2019-03-15	Ceiling Fans	2020-05-13	Allowed	CITT, Court or Attorney General decision applied		9405.10.00	8414.81.90	8414.51.90.20
19-0135-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-03-13	2019-03-19	LED Tape Light Kit	2020-06-29	Denied			9405.40.90	8543.70.00	945.40.90
19-0136-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-03-06	2019-04-12	Spent Fowl/Meat Products	2020-05-07	Allowed in part	New Information provided by the client during the appeal process				
19-0148-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-03-11	2019-03-22	Brewing system-Commer vs. Non	2020-05-08	Allowed in part			8515.71.00.00	8419.81.00.10	
19-0152-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-03-06	2019-03-26	LED Pendants & Wristbands	2020-08-20	Denied			8513.10.90.00	8543.70.00	
19-0200-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-04-23	2019-05-07	Camp fire pit	2020-09-10	Denied			7321.81.00.00	6815.91.00.00	
19-0208-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-04-26	2019-05-14	Bluetooth speakers	2020-05-07	Allowed	CITT, Court or Attorney General decision applied		8531.80.00.90	9948.00.00	
19-0220-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-05-22	2019-05-23	Neatfreak Flex Hamper Basket	2020-06-16	Denied					
19-0249-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-06-13	2019-06-14	Flexible Laundry Hamper	2020-07-30	Denied					
19-0255-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-05-23	2019-06-17	Pro Scooters	2020-06-18	Allowed in part	Appeal decision is different than previous CBSA decision and client's requested position				
19-0267-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-10	2019-06-27	Twine spools for comm fishing	2020-07-07	Allowed	New Information provided by the client during the appeal process		5607.50.20	5607.50.10	5607.50.10
19-0269-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-17	2019-06-28	Wheels for rail vehicles	2020-07-30	Denied			8607.19.29	8607.19.30	8607.19.29
19-0304-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-03	2019-07-31	Quartzite	2020-08-11	Denied			6802290000	6802230000	6802290000
19-0313-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-07-30	2019-08-07	Simoniz Car Cover	2020-05-04	Denied			6307.90.99.90	3926.90.99.90	
19-0322-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-27	2019-08-14	LED flexible strip or tape	2020-06-17	Denied			9405.40.90	8543.70.00	9405.40.90
19-0329-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-03	2019-08-21	Britezone Handheld Lamps	2020-09-10	Denied			9405.40.90.00	8513.10.10.00	8513.10.90.00
19-0333-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-06-28	2019-08-21	Adhesive products - Loctite	2020-09-04	Allowed	The officer made an error in the tariff classification	Physical samples sent to lab for analysis, also client could prove retail vs. commercial via product labels.	3506.91.90.90	3506.99	3506.99.00
												3506.91.90
19-0337-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-08	2019-08-23	Cellphone cases	2020-09-11	Denied	Denied		4202.32.90.90	8522.90.90.00	4202.32.90
19-0340-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-22	2019-08-26	Computer light with USB port	2020-08-11	Denied			9405.40.90	9948.00.00	9405.40.90
19-0343-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-23	2019-08-27	LED Flexible Lighting Strip	2020-07-29	Denied			9405.40.90	8543.70.00	9405.40.90
19-0348-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-20	2019-08-28	SkyPanel Theatrical Spotlight,	2020-10-02	Denied	Denied		9405.40.90	9948.00.00	9405.40.90
19-0354-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-31	2019-09-03	Cinnabon Cream Cheese icing	2020-06-18	Allowed	Laboratory Analysis		1704.90.90.90	2106.90.95.90	
19-0363-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-09-03	2019-09-09	Aluminum Aircraft Part Surtax	2020-10-13	Allowed	New Information provided by the client during the appeal process		7606.12.00.12	8803.30.00.00	8803.30.00 - No surtax
19-0367-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-08-02	2019-09-13	Cinema Speakers	2020-07-20	Denied					
19-0374-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-26	2019-09-18	Polymesh bags	2020-06-11	Allowed	New Information provided by the client during the appeal process		6305.33.00.90	9903.00.00	9903.00.00
19-0380-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-09-13	2019-09-24	Laundry Baskets	2020-10-13	Denied	Denied				

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19-0399-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-03-21	2019-10-07	Parts for cabinets and drawers	2020-09-22	Allowed in part	Information requested by the original officer, but not received	The goods described as aluminum drawer slides, drawer railings, clips and brackets are properly classified under heading 8302.42.00 as base metal mountings, fittings and similar articles suitable for furniture. They are “parts of general use” and therefore excluded from classification under heading 94.03 by Chapter 94 Note 1(d) as well as from heading 76.16 by Section XV Note 2.	7616.99.90	9403.90.00	8302.42.00 and 3926.30.00 and 9403.90.00 and previously classified
19-0400-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-08-13	2019-10-11	Manhole Frame and Cover	2020-08-06	Denied		The goods described as plastic railing attachments and plastic railing clips are properly classified under 3926.30.00 as plastic fittings suitable for furniture. These goods are defined as “parts of general use” of plastic and therefore excluded from classification under heading 94.03 by Chapter 94 Note 1(d).	7325.99.99.00	7308.90.00.99	
									The goods described as a front panel is properly classified under tariff item 9403.90.00 as parts of furniture.			
									The aluminum cutlery insert will remain classified under tariff item 7616.99.90 as other articles of aluminum.			
									All other goods without product information will remain as classified. Most of these appear to be knife and cutlery inserts.			
19-0402-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-08-15	2019-10-11	Paper Napkins	2020-06-18	Allowed in part	Appeal decision is different than previous CBSA decision and client’s requested position				
19-0405-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-07-29	2019-10-15	Security Cameras (9948)	2020-10-19	Denied	Denied		8521.90.90.00	9948.00.00	8521.90.90.00
19-0406-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-08-29	2019-12-20	Kashk, 500g glass jars	2020-05-22	Allowed	New Information provided by the client during the appeal process		0403.10.20	0403.10.10	0403.10.10
19-0418-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.20.00.00	9979	6212.20.00.00
19-0419-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.10.00.20	9979	6212.10.00.20
19-0420-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6307.90.99.90	9979	6212.90.00.00
19-0421-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6307.90.99.90	9979	6212.90.00.00
19-0422-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.90.00.00	9979	6212.90.00.00
19-0423-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.20.00.00	9979	6212.20.00.00
19-0424-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.90.00.00	9979	6212.90.00.00
19-0425-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.10.00.20	9979	6212.10.00.20
19-0426-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-08-22	2019-10-28	Adaptive clothing	2020-06-30	Denied			6212.90.00.00	9979.00.00	6212.90.00.00
19-0429-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-08-22	2019-11-01	Coconut Milk and cream	2020-05-27	Denied			2008.19.90.90	2106.90.10.90	2008.19.90.90
19-0431-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-10-25	2019-10-31	Moultrie Bag Feeder	2020-07-28	Denied	Denied		6307.90.99.90	4202.92.90.10	
19-0438-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-09-13	2019-11-20	Battery packs for power tools	2020-08-04	Denied			8507.60.90.00	8467.99.00.00	8507.60.90.00
19-0443-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-09-16	2019-11-28	Perforated Metal	2020-08-03	Allowed	New Information provided by the client during the appeal process		7209.90.00.00	7308.90.00.96	
19-0449-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-10-02	2019-11-28	Manhole Frames and Covers	2020-08-12	Denied					
19-0450-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-11-29	2019-11-29	Catch Basin/Storm Drain Frames	2020-08-12	Denied			7325.10.00	7308.90.00	7325.10.00
19-0456-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-10-31	2019-12-05	Canvas Piper Basket	2020-05-05	Allowed	CITT, Court or Attorney General decision applied				
19-0460-1 TA-AC	Advance Ruling S.60(2)	Classification	2019-11-05	2019-12-10	HALO protective compression	2020-06-03	Denied			6110.30.00.82	9506.99.00.90	6110.30.00.82
19-0461-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-06	2019-12-11		2020-06-01	Allowed	CITT, Court or Attorney General decision applied				
19-0463-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-04	2019-12-10	Duvet Covers	2020-07-29	Allowed in part	The officer made an error in the tariff classification				
19-0468-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-07	2019-12-12	Reusable Underpad For Bed	2020-08-28	Allowed	Appeal decision is different than previous CBSA decision and client’s requested position		6302.32.00	9979.00.00	
19-0469-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-04	2019-12-12	Power Bank Battery Charger	2020-07-16	Denied			8507.60.90.00	8504.40.90.91	
19-0471-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-29	2019-12-13	Intrauterine Device (IUD)	2020-10-14	Allowed	New Information provided by the client during the appeal process		7419.99.90.90	9018.90.90.90	9018.90.90.90
19-0478-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-29	2020-01-02	EPAX 3000 TG Fish Oil	2020-07-09	Denied					
19-0481-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-01	2019-12-23	Diffusers	2020-06-29	Denied			8509.80.10	8509.80.90	8509.80.10
20-0006-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-14	2020-01-03	Manhole and catch basin frames	2020-08-12	Denied			7325.10.00	7308.90.00	7325.10.00
20-0013-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-11-18	2020-01-07	Base metal items	2020-05-19	Allowed	The officer made an error in the tariff classification				
20-0020-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-16	2020-01-14	Galvanized Steel U-Channel	2020-09-09	Allowed	New Information provided by the client during the appeal process		7606.12.00.20	7308.90.00.99	

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20-0022-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-12-09	2020-01-16	LED Light fixtures	2020-07-10	Denied			9405.10.00.91	8539.50.00.00	9405.10.00
20-0036-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-21	2020-01-28	Pocket Knife	2020-07-16	Denied					
20-0042-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-10	2020-01-31	Heavy Duty Storage Rack	2020-10-19				9403.20.00.99	7308.90.00.99	
20-0046-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-27	2020-02-03	Recliner Sofa	2020-07-27	Denied			9401.61.10	9401.71.10	9401.61.10
20-0047-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-27	2020-02-03	Reclining Chair	2020-07-27	Denied			9401.61.10	9401.71.10	9401.61.10
20-0055-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-02	2020-02-11	Torque Wrench	2020-06-25	Denied			8204.12.00.90	8207.90.90.90	8204.11.00.40
20-0056-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-02	2020-02-11	Pneumatic cylinders	2020-08-12	Allowed	New Information provided by the client during the appeal process		8607.21.90.90	8412.31.00.00	8412.31.00.00
20-0057-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-13	2020-02-12	Diffusers	2020-06-29	Denied			8509.80.10	8509.80.90	8509.80.10
20-0063-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-01-13	2020-02-13	Ultrasonic Diffusers	2020-06-29	Denied			8509.80.10.00	8509.80.90.90	8509.80.90.90
20-0070-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-14	2020-02-21	Surveying/Geophysic Instrument	2020-08-27	Allowed	New Information provided by the client during the appeal process		8716.39.90.90	9015.80.00.10	
20-0081-1 TA-AC	TVO Dispute S.60(1)	Classification	2019-10-22	2020-03-04	Mirior LED	2020-06-04	Allowed	The officer made an error in the tariff classification				
20-0087-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-03-02	2020-03-11	Smart Flow Roller	2020-10-08	Denied			9603.40.10.00	9603.40.90.20	9603.40.10.00
20-0093-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-01-31	2020-03-16	Boot Brushes	2020-09-22	Denied			9603.90.90.00	9603.30.90.00	9603.90.90.00
20-0099-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-02-07	2020-03-18	Winch Straps	2020-08-07	Denied			6307.90.99.90	5911.	
20-0103-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-03-16	2020-03-25	Erasers	2020-08-25	Denied			3926.10.00.90	3920.49.00.00	3926.10.00.90
20-0112-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-03-24	2020-04-01	Motorized Awnings	2020-05-26	Denied			6306.12.00.00	8479.89.90.90	6306.12.00.00
20-0120-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-05-12	2020-05-19		2020-09-14	Allowed	The officer made an error in the tariff classification		8305.20.00	7317.00.00	7317.00.00
20-0128-1 TA-AC	Subsequent Goods S.61	Classification	2020-04-09	2020-04-17	Statuettes of plastic	2020-06-04	Allowed	CITT, Court or Attorney General decision applied		7326.20.00	9503.00.90	
20-0131-1 TA-AC	Subsequent Goods S.61	Classification	2020-03-10	2020-04-23	Video Recorder	2020-06-02	Allowed	CITT, Court or Attorney General decision applied		8521.90.90.00	8525.50.00.90	8525.50.00.90
20-0132-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-03-10	2020-05-04	Turkey Whole Frozen	2020-05-05	Allowed	Appeal decision is different than previous CBSA decision and client's requested position		0207.25.92.00	0207.25.91.00	0207.25.91.00
20-0136-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-03-13	2020-05-04	Mastics	2020-08-25	Allowed	The officer made an error in the tariff classification		3214.10.90	3506.91.90	3506.91.90
20-0138-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-04-21	2020-05-12	Tennis Ball Rope	2020-07-28	Denied			5609.00.00.00	9506.99.00.90	5609.00.00.00
20-0144-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-05-01	2020-05-15	Winch Straps	2020-08-07	Denied			6307.90.99.90	5911.90.00.00	6307.90.99
20-0153-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-04-06	2020-05-25	Electric Brakes	2020-09-03	Allowed	TOVD interpretation/policy change				
20-0157-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-03-24	2020-05-26	Glove Bags	2020-09-25	Denied	Denied; client did not substantiate the claim.		3923.21.90.90	7019.39.00.90	3923.21.90.90
20-0160-1 TA-AC	Advance Ruling S.60(2)	Classification	2020-05-28	2020-05-29	Storage for Pool Accessories	2020-06-22	Allowed	The officer made an error in the tariff classification				
20-0174-1 TA-AC	Subsequent Goods S.61	Classification	2020-05-12	2020-06-11	Network Video Recorder	2020-06-23	Allowed	Dispute issue was not previously reviewed by an officer				
20-0189-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-05-28	2020-06-22	Hydrolyzed collagen	2020-10-08	Allowed	Information requested by the original officer, but not received		3504.00.12.10	3504.00.90.00	3504.00.90.00
20-0223-1 TA-AC	TVO Dispute S.60(1)	Classification	2017-05-11	2020-07-23	Chaussures 9979	2020-07-28	Allowed	CITT, Court or Attorney General decision applied		6403	9979.00.00	9979.00.00
20-0262-1 TA-AC	TVO Dispute S.60(1)	Classification	2020-09-01	2020-09-09	surveillance camera	2020-10-08	Allowed	New Information provided by the client during the appeal process				